ABSTRACT OF THE DISCLOSURE

Conventionally, semiconductor devices wherein flexible sheet with a conductive pattern was employed as a supporting substrate, a semiconductor element was mounted thereon, and the ensemble was molded have been developed. this case, problems occur that a multilayer wiring structure cannot be formed and warping of the insulating resin sheet in the manufacturing process is prominent. In order to solve these problems, a laminated plate 10 in which a thin first conductive film 11 and a thick second conductive film 12 have been laminated via a third conductive film 13 is used. In a step for forming a conductive wiring layer 11A by etching the first conductive film 11, etching depth can be controlled by stopping etching at the third conductive film 13. Accordingly, forming the first conductive film 11 to be thin makes it possible to form the conductive wiring layer 11A into a fine pattern.